

KPMG Japan e-Tax News

No.323 27 December 2024

TAX UPDATE

NATIONAL TAX AGENCY – PUBLICATION OF ENGLISH VERSION OF Q&A ON PLATFORM TAXATION OF CONSUMPTION TAX, ETC.

By virtue of the 2024 tax reform, a ‘Platform Taxation’ system was newly introduced under which among B2C (business to consumer) digital services provided in Japan through digital platforms (e.g., APP store, Online mall) by foreign suppliers on or after 1 April 2025, the digital services for which consideration is received through specified platform operators^(*) are treated as having been provided by the specified platform operators, and the specified platform operator is liable to file and pay consumption tax on such digital services.

^(*) Specified platform operator means a person who is designated by the National Tax Agency (‘NTA’) because the total amount of consideration received by foreign suppliers through the platform operator out of the consideration for the B2C digital services provided in Japan through the platform operator’s digital platform exceeds JPY5 billion (on an annual basis and including consumption tax) during the taxable period of the platform operator.

In response to the introduction of Platform Taxation system, the NTA released two Q&As which provide information on Platform Taxation of consumption tax in Japanese on 30 July 2024.^(*)

On 20 December 2024, the NTA also released the English versions of the above two Q&As on the website of [‘Platform Taxation of Consumption Tax’](#) as follows:

- [Q&A about Platform Taxation of Consumption Tax \(For Foreign Businesses\)](#) (PDF 408KB)
- [Q&A about Platform Taxation of Consumption Tax \(For Platform business\)](#) (PDF 936KB)

^(*) We set out detailed information on the Q&As in the e-Tax News No. 312 [‘Q&As on Platform Taxation, etc.’](#) issued on 2 August 2024.

Note that the above website provides only English versions of the Q&As at present, while the brochures are provided in English, Chinese (Simplified Chinese, Traditional Chinese) and Korean.

In addition, the NTA released the following list of specified platform operators on the above website:

■ [Specified Platform Business Lists](#) (PDF 77KB)

This list includes 4 business operators designated by the NTA as of 6 December 2024, who will become specified platform operators from 1 April 2025.

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